

September Special Session, Public Act No. 09-9

AN ACT IMPLEMENTING THE PROVISIONS OF THE BUDGET CONCERNING REVENUE.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Subparagraph (B) of subdivision (1) of subsection (b) of section 12-217jj, as amended by section 97 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(B) For income years commencing on or after January 1, 2010, (i) any eligible production company incurring production expenses or costs of not less than one hundred thousand dollars, but not more than five hundred thousand dollars, shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to ten per cent of such production expenses or costs, (ii) any such company incurring such expenses or costs of [not less] more than five hundred thousand [one] dollars, but not more than one million dollars, shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to fifteen per cent of such production expenses or costs, and (iii) any such company incurring such expenses or costs of more than one million dollars shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to thirty per cent of such production expenses or costs.

- Sec. 2. Subparagraph (C) of subdivision (1) of subsection (b) of section 12-217jj, as amended by section 97 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):
- (C) No eligible production company incurring an amount of production expenses or costs that qualifies for such credit shall be eligible for such credit unless on or after January 1, 2010, such company conducts not less than fifty per cent of principal photography days within the state or expends not less than fifty per cent of postproduction costs within the state.
- Sec. 3. Subdivision (3) of subsection (b) of section 12-217jj, as amended by section 97 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):
- (3) On and after July 1, 2006, and for income years commencing on or after January 1, 2006, all or part of any such credit allowed under this subsection shall be claimed against the tax imposed under chapter 207 or this chapter for the income year in which the production expenses or costs were incurred, or in the three immediately succeeding income years. Any production tax credit allowed under this subsection shall be nonrefundable.
- Sec. 4. Subparagraph (B) of subdivision (1) of subsection (b) of section 12-217*ll*, as amended by section 99 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):
- (B) For income years commencing on or after January 1, 2010, (i) any state-certified digital animation production company incurring production expenses or costs of not less than one hundred thousand dollars, but not more than five hundred thousand dollars, shall be

eligible for a credit against the tax imposed under chapter 207 or this chapter equal to ten per cent of such production expenses or costs, (ii) any such company incurring such expenses or costs of [not less] more than five hundred thousand [one] dollars, but not more than one million dollars, shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to fifteen per cent of such production expenses or costs, and (iii) any such company incurring such expenses or costs of more than one million dollars shall be eligible for a credit against the tax imposed under chapter 207 or this chapter equal to thirty per cent of such production expenses or costs.

- Sec. 5. Subdivision (1) of subsection (b) of section 12-217*ll*, as amended by section 99 of public act 09-3 of the June special session, is amended by adding a new subparagraph (C) as follows (*Effective from passage*):
- (NEW) (C) No eligible digital animation production company incurring an amount of production expenses or costs that qualifies for such credit shall be eligible for such credit unless on or after January 1, 2010, such company expends not less than fifty per cent of postproduction costs within the state.
- Sec. 6. Subdivision (3) of subsection (b) of section 12-217*ll*, as amended by section 99 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):
- (3) [Any] All or part of any credit allowed pursuant to this section shall be claimed against the tax imposed under chapter 207 or this chapter, for the income year in which the production expenses or costs were incurred, [and may be carried forward for] or in the three immediately succeeding income years. Any digital animation tax credit allowed under this section shall be nonrefundable.

Sec. 7. (Effective from passage) Notwithstanding the provisions of section 12-242d of the general statutes, any taxpayer required to make an estimated payment for the tax due under chapter 208 of the general statutes shall make such payment in an amount which is adjusted for any change in the amount of tax due for the income year commencing on or after January 1, 2009, but prior to January 1, 2010, including any additional tax imposed under section 12-214 or 12-219 of the general statutes.

Sec. 8. (*Effective from passage*) (a) As used in this section:

- (1) "Allowable costs" means the amounts chargeable to a capital account, including, but not limited to: (A) Construction or rehabilitation costs; (B) commissioning costs; (C) architectural and engineering fees allocable to construction or rehabilitation, including energy modeling; (D) site costs, such as temporary electric wiring, scaffolding, demolition costs and fencing and security facilities; and (E) costs of carpeting, partitions, walls and wall coverings, ceilings, lighting, plumbing, electrical wiring, mechanical, heating, cooling and ventilation but "allowable costs" does not include the purchase of land, any remediation costs or the cost of telephone systems or computers;
- (2) "Brownfield" has the same meaning as in subsection (g) of section 32-9cc of the general statutes;
- (3) "Eligible project" means a real estate development project that is designed to meet or exceed the applicable LEED Green Building Rating System gold certification or other certification determined by the Commissioner of Environmental Protection to be equivalent, but if a single project has more than one building, "eligible project" means only the building or buildings within such project that is designed to meet or exceed the applicable LEED Green Building Rating System gold certification or other certification determined by the Commissioner of Environmental Protection to be equivalent;

- (4) "Energy Star" means the voluntary labeling program administered by the United States Environmental Protection Agency designed to identify and promote energy-efficient products, equipment and buildings;
- (5) "Enterprise zone" means an area in a municipality designated by the Commissioner of Economic and Community Development as an enterprise zone in accordance with the provisions of section 32-70 of the general statutes;
- (6) "LEED Accredited Professional Program" means the professional accreditation program for architects, engineers and other building professionals as administered by the United States Green Building Council;
- (7) "LEED Green Building Rating System" means the Leadership in Energy and Environmental Design green building rating system developed by the United States Green Building Council as of the date that the project is registered with the United States Green Building Council;
- (8) "Mixed-use development" means a development consisting of one or more buildings that includes residential use and in which no more than seventy-five per cent of the interior square footage has at least one of the following uses: (A) Commercial use; (B) office use; (C) retail use; or (D) any other nonresidential use that the Secretary of the Office of Policy and Management determines does not pose a public health threat or nuisance to nearby residential areas;
- (9) "Secretary" means the Secretary of the Office of Policy and Management; and
- (10) "Site improvements" means any construction work on, or improvement to, streets, roads, parking facilities, sidewalks, drainage structures and utilities.

- (b) For income years commencing on and after January 1, 2012, there shall be allowed a credit for all taxpayers against any tax due under the provisions of chapter 208 of the general statutes for the construction or renovation of an eligible project that meets the requirements of subsection (c) of this section, and, in the case of a newly constructed building, for which a certificate of occupancy has been issued not earlier than January 1, 2010.
- (c) (1) To be eligible for a tax credit under this section a project shall: (A) Not have energy use that exceeds (i) seventy per cent of the energy use permitted by the state building code for new construction, or (ii) eighty per cent of the energy use permitted by the state energy code for renovation or rehabilitation of a building; and (B) use equipment and appliances that meet Energy Star standards, if applicable, including, but not limited to, refrigerators, dishwashers and washing machines.
- (2) The credit shall be equivalent to a base credit as follows: (A) For new construction or major renovation of a building but not other site improvements certified by the LEED Green Building Rating System or other system determined by the Commissioner of Environmental Protection to be equivalent, (i) eight per cent of allowable costs for a gold rating or other rating determined by the Commissioner of Environmental Protection to be equivalent, and (ii) ten and one-half per cent of allowable costs for a platinum rating or other rating determined by the Commissioner of Environmental Protection to be equivalent; and (B) for core and shell or commercial interior projects, (i) five per cent of allowable costs for a gold rating or other rating determined by the Commissioner of Environmental Protection to be equivalent, and (ii) seven per cent of allowable costs for a platinum rating or other rating determined by the Commissioner of Environmental Protection to be equivalent. There shall be added to the base credit one-half of one per cent of allowable costs for a

development project that is (I) a mixed-use development, (II) located in a brownfield or enterprise zone, (III) does not require a sewer extension of more than one-eighth of a mile, or (IV) located within one-quarter of a mile walking distance of publicly available bus transit service or within one-half of a mile walking distance of adequate rail, light rail, streetcar or ferry transit service, provided, if a single project has more than one building, at least one building shall be located within either such distance. Allowable costs shall not exceed two hundred fifty dollars per square foot for new construction or one hundred fifty dollars for renovation or rehabilitation of a building.

- (d) (1) The Secretary of the Office of Policy and Management may issue an initial credit voucher upon determination that the applicant is likely, within a reasonable time, to place in service property qualifying for a credit under this section. Such voucher shall state: (A) The first income year for which the credit may be claimed, (B) the maximum amount of credit allowable, and (C) the expiration date by which such property shall be placed in service. The expiration date may be extended at the discretion of the secretary. Such voucher shall reserve the credit allowable for the applicant named in the application until the expiration date. If the expiration date is extended, the reservation of the tax credit may also be extended at the discretion of the secretary.
- (2) The aggregate amount of all tax credits in initial credit vouchers issued by the secretary shall not exceed twenty-five million dollars.
- (3) For each income year for which a taxpayer claims a credit under this section, the taxpayer shall obtain an eligibility certificate from an architect or professional engineer licensed to practice in this state and accredited through the LEED Accredited Professional Program or other program determined by the Commissioner of Environmental Protection to be equivalent. Such certificate shall consist of a certification, under the seal of such architect or engineer, that the building, base building or tenant space with respect to which the credit

is claimed, meets or exceeds the applicable LEED Green Building Rating System gold certification, or other certification determined by the Commissioner of Environmental Protection to be equivalent in effect at the time such certification is made. Such certification shall set forth the specific findings upon which the certification is based and shall state that the architect or engineer is accredited through the LEED Accredited Professional Program or other program determined by the Commissioner of Environmental Protection to be equivalent.

- (4) To obtain the credit, the taxpayer shall file the initial credit voucher described in subdivision (1) of this subsection, the eligibility certificate described in subdivision (3) of this subsection and an application to claim the credit with the Commissioner of Revenue Services. The commissioner shall approve the claim upon determination that the taxpayer has submitted the voucher and certification required under this subdivision. The applicant shall send a copy of all such documents to the secretary.
- (e) (1) A taxpayer may claim not more than a total of twenty-five per cent of allowable costs in any income year, and any percentage of tax credit that the taxpayer would otherwise be entitled to in accordance with subsection (c) of this section may be carried forward for a period of not more than five years.
- (2) Tax credits are fully assignable and transferable. A project owner, including, but not limited to, a nonprofit or institutional project organization, may transfer a tax credit to a pass-through partner in return for a lump sum cash payment.
- (f) Notwithstanding any provision of the general statutes, any subsequent successor in interest to the property that is eligible for a credit in accordance with subsection (c) of this section may claim such credit if the deed transferring the property assigns the subsequent successor such right, unless the deed specifies that the seller shall

retain the right to claim such credit. Any subsequent tenant of a building for which a credit was granted to a taxpayer pursuant to this section may claim the credit for the period after the termination of the previous tenancy that such credit would have been allowable to the previous tenant.

- (g) The Secretary of the Office of Policy and Management shall establish a uniform application fee, in an amount not to exceed ten thousand dollars, which shall cover all direct costs of administering the tax credit program established pursuant to this section. Said secretary may hire a private consultant or outside firm to administer and review applications for said program.
- (h) On or before July 1, 2013, the secretary, in consultation with the Commissioner of Revenue Services, shall prepare and submit to the Governor and the joint standing committees of the General Assembly having cognizance of matters relating to planning and development and finance, revenue and bonding, a written report containing (1) the number of taxpayers applying for the credits provided in this section; (2) the amount of such credits granted; (3) the geographical distribution of such credits granted; and (4) any other information the secretary deems appropriate. A preliminary draft of the report shall be submitted on or before July 1, 2012, to the Governor and the joint standing committees of the General Assembly having cognizance of matters relating to planning and development and finance, revenue and bonding. Such reports shall be submitted in accordance with the provisions of section 11-4a of the general statutes.
- (i) Not later than January 1, 2011, the secretary, in consultation with the Commissioner of Revenue Services, shall adopt regulations, in accordance with the provisions of chapter 54 of the general statutes, as necessary to implement the provisions of this section.
 - Sec. 9. Subsections (c) to (e), inclusive, of section 12-391 of the

general statutes are repealed and the following is substituted in lieu thereof (*Effective January 1, 2010, and applicable to estates of decedents dying on or after said date*):

- (c) For purposes of this section:
- (1) (A) "Connecticut taxable estate" means, [(A)] with respect to the estates of decedents dying on or after January 1, 2005, but prior to January 1, 2010, (i) the gross estate less allowable deductions, as determined under Chapter 11 of the Internal Revenue Code, plus [(B)] (ii) the aggregate amount of all Connecticut taxable gifts, as defined in section 12-643, made by the decedent for all calendar years beginning on or after January 1, 2005, but prior to January 1, 2010. The deduction for state death taxes paid under Section 2058 of said code shall be disregarded.
- (B) "Connecticut taxable estate" means, with respect to the estates of decedents dying on or after January 1, 2010, (i) the gross estate less allowable deductions, as determined under Chapter 11 of the Internal Revenue Code, plus (ii) the aggregate amount of all Connecticut taxable gifts, as defined in section 12-643, made by the decedent for all calendar years beginning on or after January 1, 2005. The deduction for state death taxes paid under Section 2058 of said code shall be disregarded.
- (2) "Internal Revenue Code" means the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, except in the event of repeal of the federal estate tax, then all references to the Internal Revenue Code in this section shall mean the Internal Revenue Code as in force on the day prior to the effective date of such repeal.
- (3) "Gross estate" means the gross estate, for federal estate tax purposes.

- (d) (1) (A) With respect to the estates of decedents who die on or after January 1, 2005, but prior to January 1, 2010, a tax is imposed upon the transfer of the estate of each person who at the time of death was a resident of this state. The amount of the tax shall be determined using the schedule in subsection (g) of this section. A credit shall be allowed against such tax for any taxes paid to this state pursuant to section 12-642 for Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2010.
- (B) With respect to the estates of decedents who die on or after January 1, 2010, a tax is imposed upon the transfer of the estate of each person who at the time of death was a resident of this state. The amount of the tax shall be determined using the schedule in subsection (g) of this section. A credit shall be allowed against such tax for any taxes paid to this state pursuant to section 12-642 for Connecticut taxable gifts made on or after January 1, 2005, provided such credit shall not exceed the amount of tax imposed by this section.
- (2) If real or tangible personal property of such decedent is located outside of this state and is subject to estate, inheritance, legacy or succession taxes by any state or states, other than the state of Connecticut, or by the District of Columbia, the amount of tax due under this section shall be reduced by the lesser of: (A) The amount of any taxes paid to such other state or states or said district; or (B) an amount computed by multiplying the tax otherwise due pursuant to subdivision (1) of this subsection, without regard to the credit allowed for any taxes paid to this state pursuant to section 12-642, by a fraction, (i) the numerator of which is the value of that part of the decedent's gross estate over which such other state or states or said district have jurisdiction for estate tax purposes to the same extent to which this state would assert jurisdiction for estate tax purposes under this chapter, with respect to the residents of such other state or states or said district, and (ii) the denominator of which is the value of the

decedent's gross estate.

- (3) Property of a resident estate over which this state has jurisdiction for estate tax purposes includes real property situated in this state, tangible personal property having an actual situs in this state and intangible personal property owned by the decedent, regardless of where it is located.
- (e) (1) (A) With respect to the estates of decedents who die on or after January 1, 2005, but prior to January 1, 2010, a tax is imposed upon the transfer of the estate of each person who at the time of death was a nonresident of this state. The amount of such tax shall be computed by multiplying [(A)] (i) the amount of tax determined using the schedule in subsection (g) of this section by [(B)] (ii) a fraction, [(i)] the numerator of which is the value of that part of the decedent's gross estate over which this state has jurisdiction for estate tax purposes, and [(ii)] the denominator of which is the value of the decedent's gross estate. A credit shall be allowed against such tax for any taxes paid to this state pursuant to section 12-642, for Connecticut taxable gifts made on or after January 1, 2005, but prior to January 1, 2010.
- (B) With respect to the estates of decedents who die on or after January 1, 2010, a tax is imposed upon the transfer of the estate of each person who at the time of death was a nonresident of this state. The amount of such tax shall be computed by multiplying (i) the amount of tax determined using the schedule in subsection (g) of this section by (ii) a fraction, the numerator of which is the value of that part of the decedent's gross estate over which this state has jurisdiction for estate tax purposes, and the denominator of which is the value of the decedent's gross estate. A credit shall be allowed against such tax for any taxes paid to this state pursuant to section 12-642, for Connecticut taxable gifts made on or after January 1, 2005, provided such credit shall not exceed the amount of tax imposed by this section.

- (2) Property of a nonresident estate over which this state has jurisdiction for estate tax purposes includes real property situated in this state and tangible personal property having an actual situs in this state.
- Sec. 10. Subsection (a) of section 12-392 of the general statutes, as amended by section 117 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to the estates of decedents dying on or after July 1,* 2009):
- (a)(1) [Prior] For the estates of decedents dying prior to July 1, 2009, the tax imposed by this chapter shall become due at the date of the taxable transfer and shall become payable, and shall be paid, without assessment, notice or demand, to the Commissioner of Revenue Services at the expiration of nine months from the date of death, and for the estates of decedents dying on or after July 1, 2009, the tax imposed by this chapter shall become due at the date of the taxable transfer and shall become payable and shall be paid, without assessment, notice or demand, to said commissioner at the expiration of six months from the date of death. Executors, administrators, trustees, grantees, donees, beneficiaries and surviving joint owners shall be liable for the tax and for any interest or penalty thereon until it is paid, except that no executor, administrator, trustee, grantee, donee, beneficiary or surviving joint owner shall be liable for a greater sum than the value of the property actually received by him or her. If the amount of tax reported to be due on the return is not paid, for [taxes due] the estates of decedents dying prior to July 1, 2009, within such nine months, or for [taxes due] the estates of decedents dying on or after July 1, 2009, within such six months, there shall be imposed a penalty equal to ten per cent of such amount due and unpaid, or fifty dollars, whichever is greater. Such amount shall bear interest at the rate of one per cent per month or fraction thereof, from the due date of

such tax until the date of payment. Subject to the provisions of section 12-3a, the commissioner may waive all or part of the penalties provided under this chapter when it is proven to such commissioner's satisfaction that the failure to pay any tax was due to reasonable cause and was not intentional or due to neglect.

- (2) The Commissioner of Revenue Services may, for reasonable cause shown, extend the time for payment. The commissioner may require the filing of a tentative return and the payment of the tax reported to be due thereon in connection with such extension. Any additional tax which may be found to be due on the filing of a return as allowed by such extension shall bear interest at the rate of one per cent per month or fraction thereof from the original due date of such tax to the date of actual payment.
- (3) Whenever there is an overpayment of the tax imposed by this chapter, the Commissioner of Revenue Services shall return to the fiduciary or transferee the overpayment which shall bear interest at the rate of two-thirds of one per cent per month or fraction thereof, said interest commencing, for [taxes due] the estates of decedents dying prior to July 1, 2009, from the expiration of nine months after the death of the transferor or date of payment, whichever is later, or, for [taxes due] the estates of decedents dying on or after July 1, 2009, from the expiration of six months after the death of the transferor or date of payment, whichever is later.
- Sec. 11. Subdivision (3) of subsection (b) of section 12-392 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to estates of decedents dying on or after January 1, 2010*):
- (3) (A) A tax return shall be filed, in the case of every decedent who died prior to January 1, 2005, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate

includes any real property situated in this state or tangible personal property having an actual situs in this state, whenever the personal representative of the estate is required by the laws of the United States to file a federal estate tax return.

(B) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2005, but prior to January 1, 2010, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(C) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2010, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's

Connecticut taxable estate is over three million five hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is three million five hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

[(C)] (D) The duly authorized executor or administrator shall file the return. If there is more than one executor or administrator, the return shall be made jointly by all. If there is no executor or administrator appointed, qualified and acting, each person in actual or constructive possession of any property of the decedent is constituted an executor for purposes of the tax and shall make and file a return. If in any case the executor is unable to make a complete return as to any part of the gross estate, the executor shall provide all the information available to him with respect to such property, including a full description, and the name of every person holding a legal or beneficial interest in the property. If the executor is unable to make a return as to any property, each person holding a legal or equitable interest in such property shall, upon notice from the commissioner, make a return as to that part of the gross estate.

- [(D)] (E) On or before the last day of the month next succeeding each calendar quarter, and commencing with the calendar quarter ending September 30, 2005, each court of probate shall file with the commissioner a report for the calendar quarter in such form as the commissioner may prescribe. The report shall pertain to returns filed with the court of probate during the calendar quarter.
- Sec. 12. Subsection (e) of section 12-398 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to estates of decedents dying on or after January 1,* 2010):
- (e) Any person shall be entitled to a certificate of release of lien with respect to the interest of the decedent in such real property, if either the court of probate for the district within which the decedent resided at the date of his death or, if the decedent died a nonresident of this state, for the district within which real estate or tangible personal property of the decedent is situated, or the Commissioner of Revenue Services finds, upon evidence satisfactory to said court or said commissioner, as the case may be, that payment of the tax imposed under this chapter with respect to the interest of the decedent in such real property is adequately assured, or that no tax imposed under this chapter is due. If the decedent died prior to January 1, 2010, and such decedent's Connecticut taxable estate is two million dollars or less, or if the decedent died on or after January 1, 2010, and such decedent's Connecticut taxable estate is three million five hundred thousand dollars or less, the certificate of release of lien shall be issued by the court of probate. Such certificate may be recorded in the office of the town clerk of the town within which such real property is situated, and it shall be conclusive proof that such real property has been released from the operation of such lien. The commissioner may adopt regulations in accordance with the provisions of chapter 54 that establish procedures to be followed by a court of probate or by said

commissioner, as the case may be, for issuing certificates of release of lien, and that establish the requirements and conditions that must be satisfied in order for a court of probate or for the commissioner, as the case may be, to find that the payment of such tax is adequately assured or that no tax imposed under this chapter is due.

Sec. 13. Subdivision (4) of subsection (a) of section 12-642 of the general statutes, as amended by section 118 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage, and applicable to gifts made during calendar years commencing on or after January 1*, 2010):

(4) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2010, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, [2010] 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$3,500,000	None
Over \$3,500,000	7.2% of the excess
but not over \$3,600,000	over \$3,500,000
Over \$3,600,000	\$7,200 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$46,200 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$130,200 plus 9.0% of the excess
but not over \$6,100,000	over \$5,100,000

Over \$6,100,000 \$220,200 plus 9.6% of the excess but not over \$7,100,000 over \$6,100,000 Over \$7,100,000 \$316,200 plus 10.2% of the excess but not over \$8,100,000 over \$7,100,000 Over \$8,100,000 \$418,200 plus 10.8% of the excess but not over \$9,100,000 over \$8,100,000 Over \$9,100,000 \$526,200 plus 11.4% of the excess but not over \$10,100,000 over \$9,100,000 Over \$10,100,000 \$640,200 plus 12% of the excess over \$10,100,000

Sec. 14. (NEW) (Effective from passage) (a)(1) For the fiscal year ending June 30, 2009, any municipality with a population greater than one hundred thirty thousand that has issued pension deficit funding bonds pursuant to section 7-374c of the general statutes shall not be obligated to make any appropriation to fund, or make any contribution in excess of six million dollars to, any pension plan funded with the proceeds of such bonds.

- (2) Notwithstanding the provisions of section 7-374c of the general statutes, for the fiscal years ending June 30, 2010, and June 30, 2011, any municipality with a population greater than one hundred thirty thousand that has issued pension deficit funding bonds pursuant to said section 7-374c shall not be obligated to make any appropriation to fund, or make any contribution to, any pension plan funded with the proceeds of such bonds, unless otherwise required pursuant to the provisions of subsection (b) or (c) of this section.
- (b) Such municipality shall provide the Secretary of the Office of Policy and Management and the State Treasurer with a plan of funding for such pension plan (1) not later than April 1, 2010, for the fiscal year ending June 30, 2010, and (2) not later than April 1, 2011, for the fiscal year ending June 30, 2011. Said secretary and Treasurer may approve,

disapprove, or require modifications to such plans.

- (c) In any fiscal year that said secretary and Treasurer fail to approve the plan of funding submitted pursuant to subsection (b) of this section, such municipality shall make a minimum contribution of four million dollars to such pension plan.
- Sec. 15. (Effective from passage) Notwithstanding the provisions of section 12-722 of the general statutes, any taxpayer required to make an estimated income tax payment on January 15, 2010, for the income tax due under chapter 229 of the general statutes for the taxable year commencing January 1, 2009, shall make such payment in an amount which is adjusted for any change in the rate applicable to said January 1, 2009, taxable year, as provided in section 12-700 of the general statutes.
- Sec. 16. (*Effective from passage*) The Commissioner of Revenue Services shall adjust the withholding calculation rules issued for purposes of administering the income tax imposed under chapter 229 of the general statutes to take account of any changes in such tax made by public act 09-3 of the June special session, and, on or before October 1, 2009, shall issue new withholding calculation rules applicable to taxable years commencing on or after January 1, 2009, and shall publish such new withholding calculation rules on the Internet web site of the Department of Revenue Services.
- Sec. 17. (NEW) (Effective from passage) In accordance with the provisions of section 32-462 of the general statutes, during the period commencing January 1, 2010, and ending June 30, 2012, any agency, as defined in section 32-462 of the general statutes, may provide financial assistance from existing programs to the Steel Point project for the purposes of development and improvements to property in the city of Bridgeport, in said time period, in an aggregate amount not to exceed forty million dollars.

- Sec. 18. Subsection (e) of section 22a-449 of the general statutes, as amended by section 422 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective October 1*, 2009):
- (e) On and after October 1, 2009, the fee for the [inspection] notification of each nonresidential underground storage facility [which, pursuant to this section, submits notification] <u>submitted</u> to the commissioner shall be one hundred dollars per tank. Such notification shall be submitted annually on a form prescribed by the commissioner on or before October first and shall be accompanied by such fee. Such fee shall not apply to any of the following: A farm or residential tank of one thousand one hundred gallons or less capacity used for storing motor fuel for noncommercial purposes; a tank used for storing heating oil for consumptive use on the premises where stored; a septic tank; a pipeline facility; a surface impoundment; a stormwater or wastewater collection system; a flow-through process tank; a liquid trap or associated gathering lines directly related to oil or gas production and gathering operations; a storage tank situated in an underground area, including, but not limited to, a basement, cellar, mineworking drift, shaft or tunnel, if the storage tank is situated above the surface on the floor.
- Sec. 19. Section 126 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):
- (a) For the fiscal year ending June 30, 2010, the Comptroller shall transfer the sum of seventy-seven million three hundred thousand dollars from the resources of the General Fund to the Special Transportation Fund.
- (b) For the fiscal years ending June 30, 2011, and June 30, 2012, the Comptroller shall transfer the sum of one hundred four million dollars from the resources of the General Fund to the Special Transportation

Fund.

(c) For the fiscal year ending June 30, 2013, and annually thereafter, the Comptroller shall transfer the sum of one hundred twenty-seven million dollars from the resources of the General Fund to the Special Transportation Fund.

Sec. 20. Section 12-288 of the general statutes, as amended by section 155 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective October 1*, 2009):

Each person engaging in, or intending to engage in, the business of selling cigarettes in this state as a distributor shall secure a license from the Commissioner of Revenue Services before engaging or continuing to engage in such business. Subject to the provisions of section 12-286, such license shall be renewable annually. The annual fee for a distributor's license shall be one thousand two hundred fifty dollars, provided in the case of a distributor who sells cigarettes as a distributor exclusively to retail stores which such distributor is operating, the fee for such distributor's license shall be: (1) Three hundred fifteen dollars annually if such distributor operates less than fifteen such retail stores; (2) six hundred twenty-five dollars annually if such distributor operates fifteen or more but less than twenty-five such retail stores; and (3) one thousand two hundred fifty dollars annually if such distributor operates twenty-five or more such retail stores. Such license shall be valid for a period beginning with the date of license to the thirtieth day of September next succeeding the date of license unless sooner revoked by the commissioner as provided in section 12-295 or unless the person to whom such license was issued discontinues business, in either of which cases the holder of the license shall immediately return it to the Commissioner of Revenue Services.

Sec. 21. (Effective from passage) Notwithstanding any provision of a section of the general statutes amended by public act 09-3 of the June

special session, any increase in a license renewal fee provided for in such a section, as amended by said public act, shall only apply to the renewal of a license that expires on or after October 1, 2009. The provisions of this section shall not apply to the sections of the general statutes amended by sections 153, 154 and 155 of said public act.

- Sec. 22. Subdivision (3) of subsection (c) of section 19a-88 of the general statutes, as amended by section 170 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective from passage*):
- (3) Each person holding a license as a licensed practical nurse shall, annually, during the month of such person's birth, register with the Department of Public Health, upon payment of [the professional services fee for class C, as defined in section 33-182l, as amended by this act,] sixty dollars, on blanks to be furnished by the department for such purpose, giving such person's name in full, such person's residence and business address and such other information as the department requests. Each person holding a license to practice as a licensed practical nurse who has retired from the profession may renew such license, but the fee shall be ten per cent of the professional services fee for class A, as defined in section 33-182l, as amended by [this act] public act 09-3 of the June special session. Any license provided by the department at a reduced fee shall indicate that the licensed practical nurse is retired.
- Sec. 23. Section 15-155 of the general statutes, as amended by section 394 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective October 1*, 2009):
- (a) All revenue received by the state, annually, for the twelve-month period from November first to October thirty-first, inclusive, in fees for the numbering and registration of vessels under section 15-144 shall be paid to the Treasurer and distributed as follows: (1) Any balance in

excess of the amounts required under subdivision (2) of this subsection, shall be deposited in the boating account established pursuant to subsection (b) of this section and (2) an amount equal to the amount of property tax paid on vessels on the assessment list of October 1, 1978, in each town, as defined in section 15-127, to the extent such revenue is sufficient, shall be distributed to such towns in lieu of property tax on vessels in the manner set forth and as determined by section 15-155b. In the event that total revenue from such fees for any period of twelve months from November first to October thirty-first next following, inclusive, is less than the amount necessary to make such distribution equivalent to the total of certain property taxes paid on vessels in each town, as provided under subdivision (2) of this subsection, the additional amount necessary to provide for such payment in full shall be allocated for such purpose from any unallocated funds in the boating account, as determined immediately following the end of such period of twelve months.

- (b) There is established an account to be known as the "boating account" which shall be a separate, nonlapsing account within the General Fund. The account shall contain any moneys required by law to be deposited in the account.
- (c) The boating account shall be used for the following purposes: (1) All expenses incurred by the Commissioner of Motor Vehicles and the Commissioner of Environmental Protection in the administration and enforcement of this part and the laws and regulations of the state respecting boating safety and water pollution from vessels, and any payments in accordance with subsection (a) of this section that may be necessary for purposes of the distribution to towns in lieu of property tax on vessels. (2) Expenditures for boating safety, boating education, marine patrols and enforcement training programs, and for the acquisition, construction, maintenance and improvement of recreational and navigational facilities related to boating. (3) Any town

which incurs expenses in the enforcement of this part or any law or regulation of the state respecting boating safety, vessel theft prevention or recovery, search and rescue or water pollution from vessels shall be entitled to reimbursement from such moneys in said account as are not provided for under subdivision (2) of this subsection. On or before the first day of December each year, each town desiring such reimbursement shall submit its request to the Commissioner of Environmental Protection with a verified statement of expenses so incurred during the preceding year. Upon receipt of such request on a form prescribed by the Commissioner of Environmental Protection said commissioner shall allow such expenses as said commissioner finds were reasonable and necessary and shall certify such amounts to the Comptroller for payment to the requesting town. If funds are insufficient to reimburse in full each town so applying, reimbursement shall be made on a pro rata basis. The determination of the amounts available for reimbursement under this subsection shall be made by the Commissioner of Environmental Protection annually in the month of November. (4) The balance of such revenue remaining after payment of the foregoing expenses shall be allocated for use of the several towns for boating safety education and for the construction, maintenance and improvement of boating facilities. Any town desiring to obtain such funds shall apply to the Commissioner of Environmental Protection, giving such information about the proposed use as said commissioner may require. Said commissioner may approve payment to any municipality, in amounts not exceeding two thousand dollars per town per year, upon satisfactory evidence that the proposed use has been approved as prescribed by law by the legislative body of the requesting town, that it is needed for the safety or convenience of the boating public, that it is not in conflict with any program planned or undertaken by any agency of the state and that it will not adversely affect any privately-owned and operated boating facility.

- (d) The Commissioners of Environmental Protection and Motor Vehicles shall annually on or before December thirty-first, submit separate reports to the joint standing committee of the General Assembly having cognizance of matters relating to state finance, revenue and bonding, on the operation of the boating account. The report shall contain a detailed statement of expenditures related to each of the purposes set forth in subsection (b) for the twelve-month period ending October thirty-first, a projected budget for such purposes for the next succeeding twelve-month period and recommendations, if any, concerning the operation of the account and the boating safety and enforcement programs.
- Sec. 24. Section 5 of public act 09-173 is repealed and the following is substituted in lieu thereof (*Effective from passage*):
- (a) Except as provided in subsection (b) of this section, the fee for a resident marine waters fishing license shall be [ten dollars and the fee for a nonresident marine waters fishing license shall be fifteen dollars] as specified in section 26-28, of the general statutes, as amended by this act. Persons sixty-five years of age and over who have been residents of this state for not less than one year may be issued an annual marine waters fishing license without fee. The town clerk shall retain a recording fee of one dollar for each marine waters fishing license issued by him or her.
- (b) Any nonresident residing in one of the New England states or the state of New York may procure a marine waters fishing license for the same fee or fees as a resident of this state if he or she is a resident of a state the laws of which allow the same privilege to residents of this state.
- Sec. 25. Section 20-341g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009, and applicable to the renewal of a license that expires on or after said date*):

All licenses shall be renewed annually in accordance with the provisions of section 19a-88. The fee shall be [twenty-five] <u>fifty</u> dollars for subsurface sewage disposal system installer license renewal and [ten] <u>twenty</u> dollars for subsurface sewage disposal system cleaner license renewal.

Sec. 26. Section 20-438 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009, and applicable to the renewal of a license that expires on or after said date*):

On and after one year following the effective date of regulations adopted pursuant to section 20-440, no person shall be employed as an asbestos abatement site supervisor unless such worker has completed a training program on the supervision of asbestos abatement approved by the department and has been issued a certificate by the department. Applications for such certificate shall be made to the department on forms provided by the department and shall contain such information regarding the applicant's qualifications as may be required in regulations adopted pursuant to section 20-440, and shall be accompanied by a fee of [fifty] one hundred dollars. The department may issue a certificate under this section to any person who is licensed or certified in another state under a law which provides standards which are equal to or higher than those of the state of Connecticut, provided such person is not subject to any unresolved complaints or pending disciplinary actions. Certificates issued pursuant to this section shall be renewed annually in accordance with the provisions of section 19a-88 upon payment of a fee of [fifty] one hundred dollars.

Sec. 27. Subsection (b) of section 20-162bb of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009, and applicable to the renewal of a license that expires on or after said date*):

(b) Except as provided in subsection (c) of this section, each person

seeking licensure to practice perfusion in this state shall make application on forms prescribed by the department, pay an application fee of [two hundred fifty] three hundred fifteen dollars and present to the department satisfactory evidence that such person (1) successfully completed a perfusion education program with standards established by the Accreditation Committee for Perfusion Education and approved by the Commission on Accreditation of Allied Health Education Programs; (2) completed a minimum of fifty cases after graduating from a perfusion education program accredited or approved pursuant to subdivision (1) of this subsection; and (3) after completing the requirements set forth in subdivision (2) of this subsection, successfully completed the certification examination offered by the American Board of Cardiovascular Perfusion, or its successor. The commissioner shall grant a license as a perfusionist to any applicant who meets the requirements of this subsection.

- Sec. 28. Subsection (g) of section 20-162bb of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009, and applicable to the renewal of a license that expires on or after said date*):
- (g) Licenses shall be renewed annually in accordance with the provisions of section 19a-88 for a fee of [two hundred fifty] three hundred fifteen dollars.
- Sec. 29. Subsection (a) of section 56 of public act 09-232 is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009, and applicable to the renewal of a license that expires on or after said date*):
- (a) The fee for an initial license as an audiologist shall be [one hundred] two hundred dollars. Licenses shall be renewed in accordance with section 19a-88 of the general statutes upon payment of a fee of [one hundred] two hundred dollars.

Sec. 30. Section 26-28 of the general statutes, as amended by section 443 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009, and applicable to the renewal of a license that expires on or after said date*):

(a) Except as provided in subsection (b) of this section, the fees for firearms hunting, archery hunting, trapping and sport fishing licenses or for the combination thereof shall be as follows: (1) Resident firearms hunting license, twenty-eight dollars; (2) resident fishing license, forty dollars; (3) resident marine waters fishing license, [thirty] ten dollars; (4) one-day resident marine waters fishing license, fifteen dollars; (5) resident all-waters fishing license, fifty dollars; (6) resident combination license to fish in inland waters and firearms hunt, fifty-six dollars; (7) resident combination license to fish in marine waters and firearms hunt, fifty dollars; (8) resident combination license to fish in all waters and firearms hunt, sixty dollars; (9) resident combination license to fish in all waters and bow and arrow permit to hunt deer and small game issued pursuant to section 26-86c, as amended by [this act,] public act 09-3 of the June special session, eighty-four dollars; (10) resident firearms super sport license to fish in all waters and firearms hunt, firearms private land shotgun or rifle deer permit issued pursuant to section 26-86a, as amended by [this act,] public act 09-3 of the June special session, and permit to hunt wild turkey during the spring season on private land issued pursuant to section 26-48a, as amended by [this act,] public act 09-3 of the June special session, one hundred sixteen dollars; (11) resident archery super sport license to fish in all waters, bow and arrow permit to hunt deer and small game issued pursuant to section 26-86c, as amended by [this act,] public act 09-3 of the June special session, and permit to hunt wild turkey during the spring season on private land issued pursuant to section 26-48a, as amended by [this act,] public act 09-3 of the June special session, one hundred four dollars; (12) resident trapping license, fifty dollars; (13) resident junior trapping license for persons under sixteen years of age,

fifteen dollars; (14) junior firearms hunting license, fifteen dollars; (15) nonresident firearms hunting license, one hundred thirty-four dollars; (16) nonresident inland waters fishing license, eighty dollars; (17) nonresident inland waters fishing license for a period of three consecutive days, thirty-two dollars; (18) nonresident marine waters fishing license, sixty dollars; (19) nonresident marine waters fishing license for a period of three consecutive days, twenty-four dollars; (20) nonresident all-waters fishing license, one hundred dollars; (21) nonresident combination license to firearms hunt and inland waters fish, one hundred seventy-six dollars; (22) nonresident combination license to fish in all waters and firearms hunt, one hundred ninety dollars; (23) nonresident combination license to fish in marine waters and firearms hunt, one hundred seventy dollars; and (24) nonresident trapping license, two hundred fifty dollars. Persons sixty-five years of age and over who have been residents of this state for not less than one year and who meet the requirements of subsection (b) of section 26-31 may be issued an annual license to firearms hunt or to fish or combination license to fish and firearms hunt or a license to trap without fee. The issuing agency shall indicate on a combination license the specific purpose for which such license is issued. The town clerk shall retain a recording fee of one dollar for each license issued by him.

(b) Any nonresident residing in one of the New England states or the state of New York may procure a license to hunt or to fish or to hunt and fish for the same fee or fees as a resident of this state if he is a resident of a state the laws of which allow the same privilege to residents of this state.

Sec. 31. Section 30-66 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

For the purpose of raising the moneys necessary to defray the expenses incurred in the administration of section 30-64 and subdivisions (1), (2), (3) and (4) of subsection (b) of section 30-6a, there

shall be paid to the Department of Consumer Protection by each permittee, for the sale of alcoholic liquor at retail for off-the-premises consumption, a sum equal to six and one-quarter per cent of the prevailing regular permit fees for such permittees, rounded up to the next whole five dollar increment. All such sums shall be paid by the department into the State Treasury to the credit of the General Fund.

Sec. 32. Subsection (a) of section 38a-11 of the general statutes, as amended by section 384 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective October 1*, 2009):

(a) The commissioner shall demand and receive the following fees: (1) For the annual fee for each license issued to a domestic insurance company, two hundred dollars; (2) for receiving and filing annual reports of domestic insurance companies, fifty dollars; (3) for filing all documents prerequisite to the issuance of a license to an insurance company, two hundred twenty dollars, except that the fee for such filings by any health care center, as defined in section 38a-175, shall be one thousand three hundred fifty dollars; (4) for filing any additional paper required by law, thirty dollars; (5) for each certificate of valuation, organization, reciprocity or compliance, forty dollars; (6) for each certified copy of a license to a company, forty dollars; (7) for each certified copy of a report or certificate of condition of a company to be filed in any other state, forty dollars; (8) for amending a certificate of authority, two hundred dollars; (9) for each license issued to a rating organization, two hundred dollars. In addition, insurance companies shall pay any fees imposed under section 12-211; (10) a filing fee of fifty dollars for each initial application for a license made pursuant to section 38a-769; (11) with respect to insurance agents' appointments: (A) A filing fee of fifty dollars for each request for any agent appointment, except that no filing fee shall be payable for a request for agent appointment by an insurance company domiciled in a state or

foreign country which does not require any filing fee for a request for agent appointment for a Connecticut insurance company; (B) a fee of [eighty] one hundred dollars for each appointment issued to an agent of a domestic insurance company or for each appointment continued; and (C) a fee of eighty dollars for each appointment issued to an agent of any other insurance company or for each appointment continued, except that (i) no fee shall be payable for an appointment issued to an agent of an insurance company domiciled in a state or foreign country which does not require any fee for an appointment issued to an agent of a Connecticut insurance company, and (ii) the fee shall be twenty dollars for each appointment issued or continued to an agent of an insurance company domiciled in a state or foreign country with a premium tax rate below Connecticut's premium tax rate; (12) with respect to insurance producers: (A) An examination fee of fifteen dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of fifteen dollars to the commissioner for each examination taken by an applicant; (B) a fee of eighty dollars for each license issued; (C) a fee of eighty dollars per year, or any portion thereof, for each license renewed; and (D) a fee of eighty dollars for any license renewed under the transitional process established in section 38a-784; (13) with respect to public adjusters: (A) An examination fee of fifteen dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of fifteen dollars to the commissioner for each examination taken by an applicant; and (B) a fee of two hundred fifty dollars for each license issued or renewed; (14) with respect to casualty adjusters: (A) An examination fee of twenty dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of twenty dollars to the commissioner for each examination taken by an applicant; (B) a fee of eighty dollars for each license issued or renewed; and (C) the expense of any examination administered outside the state shall be the responsibility of the entity making the request and such entity shall pay to the commissioner two hundred dollars for such

examination and the actual traveling expenses of the examination administrator to administer such examination; (15) with respect to motor vehicle physical damage appraisers: (A) An examination fee of eighty dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of eighty dollars to the commissioner for each examination taken by an applicant; (B) a fee of eighty dollars for each license issued or renewed; and (C) the expense of any examination administered outside the state shall be the responsibility of the entity making the request and such entity shall pay to the commissioner two hundred dollars for such examination and the actual traveling expenses of the examination administrator to administer such examination; (16) with respect to certified insurance consultants: (A) An examination fee of twenty-six dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of twenty-six dollars to the commissioner for each examination taken by an applicant; (B) a fee of two hundred fifty dollars for each license issued; and (C) a fee of two hundred fifty dollars for each license renewed; (17) with respect to surplus lines brokers: (A) An examination fee of twenty dollars for each examination taken, except when a testing service is used, the testing service shall pay a fee of twenty dollars to the commissioner for each examination taken by an applicant; and (B) a fee of six hundred twenty-five dollars for each license issued or renewed; (18) with respect to fraternal agents, a fee of eighty dollars for each license issued or renewed; (19) a fee of twenty-six dollars for each license certificate requested, whether or not a license has been issued; (20) with respect to domestic and foreign benefit societies shall pay: (A) For service of process, fifty dollars for each person or insurer to be served; (B) for filing a certified copy of its charter or articles of association, fifteen dollars; (C) for filing the annual report, twenty dollars; and (D) for filing any additional paper required by law, fifteen dollars; (21) with respect to foreign benefit societies: (A) For each certificate of organization or compliance, fifteen dollars; (B) for each certified copy

of permit, fifteen dollars; and (C) for each copy of a report or certificate of condition of a society to be filed in any other state, fifteen dollars; (22) with respect to reinsurance intermediaries: A fee of six hundred twenty-five dollars for each license issued or renewed; (23) with respect to life settlement providers: (A) A filing fee of twenty-six dollars for each initial application for a license made pursuant to section 38a-465a; and (B) a fee of forty dollars for each license issued or renewed; (24) with respect to life settlement brokers: (A) A filing fee of twenty-six dollars for each initial application for a license made pursuant to section 38a-465a; and (B) a fee of forty dollars for each license issued or renewed; (25) with respect to preferred provider networks, a fee of two thousand seven hundred fifty dollars for each license issued or renewed; (26) with respect to rental companies, as defined in section 38a-799, a fee of eighty dollars for each permit issued or renewed; (27) with respect to medical discount plan organizations licensed under section 38a-479rr, a fee of six hundred twenty-five dollars for each license issued or renewed; (28) with respect to pharmacy benefits managers, an application fee of one hundred dollars for each registration issued or renewed; (29) with respect to captive insurance companies, as defined in section 38a-91aa, a fee of three hundred seventy-five dollars for each license issued or renewed; and (30) with respect to each duplicate license issued a fee of fifty dollars for each license issued.

Sec. 33. (NEW) (*Effective October 1, 2009*) The Commissioner of Consumer Protection, after consultation with either the Heating, Piping, Cooling and Sheet Metal Work Board or the Plumbing and Piping Work Board, as appropriate, shall issue a solar thermal work certificate authorizing the performance of solar thermal work, as defined in section 20-330 of the general statutes, as amended by this act, to any person who: (1) Has been issued a P-1, P-2, P-3, P-4, S-1, S-2, S-3 or S-4, license issued by the Department of Consumer Protection, (2) has completed a solar thermal installation training course approved

by the commissioner, and (3) has achieved a passing score on a solar thermal work examination approved by the commissioner. Such certificate shall be renewed consistent with the renewal process for the prerequisite licenses. The fee for such certificate shall be fifty dollars.

- Sec. 34. Section 1-1h of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) Any person who does not possess a valid motor vehicle operator's license may apply to the Department of Motor Vehicles for an identity card. The application for an identity card shall be accompanied by the birth certificate of the applicant or a certificate of identification of the applicant issued and authorized for such use by the Department of Correction. Such application shall include: (1) The applicant's name; (2) the applicant's address; (3) whether the address is permanent or temporary; (4) the applicant's date of birth; (5) notice to the applicant that false statements on such application are punishable under section 53a-157b; and (6) such other pertinent information as the Commissioner of Motor Vehicles deems necessary. A fee of [twentytwo dollars and fifty cents] twenty-nine dollars shall be paid to the department upon issuance to the applicant of an identity card which contains a picture of the applicant and specifies the applicant's height, sex and eye color. The applicant shall sign the application in the presence of an official of the department. The commissioner may waive the fee for any applicant who has voluntarily surrendered such applicant's motor vehicle operator's license or whose license has been refused by the commissioner pursuant to subdivision (4) of subsection (e) of section 14-36. The commissioner may waive the fee for any applicant who is a resident of a homeless shelter or other facility for homeless persons. The commissioner shall adopt regulations, in accordance with the provisions of chapter 54, to establish the procedure and qualifications for the issuance of an identity card to any such homeless applicant.

- (b) An identity card shall expire within a period not exceeding six years from the date of issuance of such card. Each such card shall indicate its date of expiration. Any person who holds an identity card shall be notified by the commissioner before its expiration and may renew such card in such manner as the commissioner shall prescribe upon payment of a fee of [twenty-two dollars and fifty cents] twenty-nine dollars.
- (c) A distinctive identity card shall be issued to any applicant less than twenty-one years of age. The identity card shall contain a statement that it is issued subject to the same verification of the applicant's identity as required for the issuance of a motor vehicle operator's license. The card may thereafter be exhibited to establish the age and identity of the person to whom it was issued.
- (d) The Commissioner of Motor Vehicles, in consultation with the Liquor Control Commission, shall adopt regulations in accordance with the provisions of chapter 54 to carry out the purposes of this section and section 30-86.
- (e) Any person who misrepresents his age or practices any other deceit in the procurement of an identity card, or uses or exhibits an identity card belonging to any other person, shall be fined not more than fifty dollars or imprisoned not more than thirty days or both.
- Sec. 35. Section 14-12g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) When a private passenger motor vehicle liability insurance policy has been cancelled and the Commissioner of Motor Vehicles determines that the owner of a registered motor vehicle is in violation of the mandatory security requirements of sections 14-12c and 38a-371, the commissioner shall issue to such owner a notice of suspension of the registration involved, provided the commissioner may decline to

issue such notice if the registration of the motor vehicle is cancelled or if the commissioner cannot establish that such violation occurred for a period of more than fourteen days.

- (b) If a registered owner to whom notice of suspension was issued pursuant to subsection (a) of this section does not contest the determination that he or she has failed to maintain mandatory security, the commissioner may enter into a consent agreement with the owner, provided the owner presents satisfactory evidence of mandatory security and pays a civil penalty of two hundred fifty dollars. The consent agreement shall provide that the registration of the motor vehicle shall not be suspended, or that any suspension imposed previously, pursuant to subsection (a) of this section, shall be rescinded, unless (1) the commissioner determines that on or after the effective date of the consent agreement the owner failed to continuously maintain the required security, and (2) the owner cannot establish to the satisfaction of the commissioner that the owner continuously maintained the required security after said effective date. Such consent agreement shall not operate to prevent the commissioner from cancelling, suspending or revoking a registration pursuant to any other provision of the general statutes.
- (c) The commissioner may suspend the motor vehicle operator's license of any person whose registration has been suspended in accordance with the provisions of subsection (a) of this section, or section 14-12c and who, not later than thirty days after the date of such suspension, has not entered into a consent agreement, in accordance with the provisions of subsection (b) of this section, cancelled the registration or transferred ownership of the motor vehicle. Any person aggrieved by the decision of the commissioner to suspend his license under this subsection shall, prior to the effective date of such suspension, be afforded an opportunity for a hearing in accordance with the provisions of chapter 54.

Sec. 36. Section 14-12s of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):

For the registration of each motor vehicle that has passed an inspection in accordance with the requirements of subsection (g) of section 14-12 or section 14-16a or that has passed an inspection of its manufacturer's vehicle identification number, the commissioner shall charge an administrative fee of [ten] <u>fifteen</u> dollars, in addition to the fee or fees prescribed for such registration.

- Sec. 37. Section 14-16 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) A motor vehicle registration expires upon transfer of ownership of the motor vehicle. The person in whose name the motor vehicle is registered shall return to the commissioner, within twenty-four hours of the motor vehicle's transfer, the certificate of registration, the number plate or plates issued for the vehicle together with a written notice, subject to the penalties of false statement, containing the date that ownership of the vehicle was transferred and the name, residence and post-office address of the owner. The following statement shall appear directly above the space provided for the signature of the person filing the form: "I declare under the penalties of false statement that this notice has been examined by me and to the best of my knowledge and belief is complete, and the statements made herein are true and correct."
- (b) If a motor vehicle is owned by one owner who is a natural person, such owner may designate, in writing in a space provided on the certificate of registration for such motor vehicle, a beneficiary who shall assume ownership of such motor vehicle after the death of the owner and upon the making of an application pursuant to this subsection. The owner making such designation shall have all rights of ownership of such motor vehicle during the owner's life and the

beneficiary shall have no rights in such motor vehicle until such time as the owner dies and an application is made pursuant to this subsection. Not later than sixty days after the death of the owner, the beneficiary may make application to the commissioner for the issuance of a certificate of title and a certificate of registration for such motor vehicle in the beneficiary's name. Such application shall be accompanied by: (1) The original certificate of registration in which the beneficiary is designated pursuant to this subsection; (2) a death certificate for the deceased owner; (3) such proof of the beneficiary's identity as the commissioner may require; (4) the transfer fee required by subsection (c) of this section; and (5) any applicable fees for registration, title and number plates as required under this chapter and chapter 247. If the beneficiary fails to make such application within the time period specified in this subsection, the beneficiary shall have no right to obtain ownership of and title to such motor vehicle under this subsection after the expiration of such time period. The right of the beneficiary to obtain ownership of and title to such motor vehicle under this subsection shall be subordinate to the rights of each lienholder whose security interest in such motor vehicle is duly recorded pursuant to chapter 247. The commissioner may adopt regulations, in accordance with chapter 54, to implement the provisions of this subsection.

(c) If the owner of a registered motor vehicle dies, the registration for the vehicle shall, unless the vehicle is destroyed, continue in force as a valid registration until the end of the registration period unless: (1) Ownership of the vehicle is transferred pursuant to subsection (b) of this section or by the deceased owner's executor, administrator, legatee or distributee prior to the end of the registration period, in which case the registration shall continue in force until the time of the transfer; or (2) ownership of the vehicle is transferred to the brother, sister, father, mother, child or spouse of the owner, in which case the registration shall, upon the payment of a fee of [twenty] twenty-five dollars,

continue in force until the end of the registration period or until the ownership is sooner transferred to a person other than such a relative. If at the end of the registration period the relative has not transferred ownership of the vehicle and the relative applies for registration of the vehicle, the registration shall not be subject to the provisions of subsection (a) of section 12-71b.

- (d) If a motor vehicle is transferred in connection with the organization, reorganization or dissolution, or because of the partial liquidation, of an incorporated or unincorporated business in which gain or loss to the transferor is not recognized for federal income tax purposes under the Internal Revenue Code and Treasury regulations and rulings issued thereunder, the registration of the vehicle shall, upon the payment of a fee of [twenty] twenty-five dollars, continue in force until the end of the registration period or until the registration is sooner transferred to anyone outside the original business organization. If the transferee of the motor vehicle has not transferred ownership of the motor vehicle to anyone outside the original business organization at the end of the registration period and the transferee applies for a registration for the vehicle, the registration shall not be subject to the provisions of subsection (a) of section 12-71b.
- (e) A person who transfers ownership of a registered motor vehicle to another may have registered in his name, upon the filing of a new application and the payment of the fee required by subsection (i) of section 14-49, as amended by this act, another motor vehicle for the remainder of the registration period if the gross weight of the other motor vehicle is the same or less than that of the transferred motor vehicle and the registration of the transferred motor vehicle has been surrendered. If the gross weight of the other motor vehicle is greater than the gross weight of the motor vehicle the registration of which has been surrendered, the applicant shall pay, in addition to such fee, the difference between the fee paid by him for the surrendered registration

and the fee for the registration of the motor vehicle of greater gross weight. The minimum fee for any such transfer shall be [twenty] twenty-five dollars.

- (f) Any person may transfer an unexpired registration of a motor vehicle such person owns or leases for a period of one year or more, to another motor vehicle owned or so leased by such person upon payment of the fee required by subsection (i) of section 14-49, as amended by this act. Any person transferring such a leased motor vehicle shall provide the commissioner with evidence that the lessor has granted permission for such transfer. If a transfer is made to a motor vehicle of greater gross weight or from one class of registration to another, credit shall be given toward the new registration in accordance with schedules established by the commissioner. The commissioner may adopt regulations, in accordance with chapter 54, to implement the provisions of this subsection.
- (g) Any person who sells any motor vehicle, other than a new motor vehicle, for which a certificate of title has not been issued and which is not registered under the provisions of subsections (e) or (g) of section 14-12, shall, within forty-eight hours of the sale, certify under oath to the commissioner, on blanks provided by him, such information as the commissioner may require. Until the commissioner receives the certification under oath required by this subsection, he shall not issue a registration other than for a new motor vehicle and shall not renew a registration other than for the same owner.
- (h) Any person who violates any provision of subsection (a) of this section shall be subject to the penalty provided for false statement. Any person who violates any provision of subsection (g) of this section shall, for a first offense, be deemed to have committed an infraction, and, for a subsequent offense, shall be fined not more than five hundred dollars or imprisoned not more than one year or both.

- Sec. 38. Section 14-41 of the general statutes, as amended by section 10 of public act 09-187, is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) Except as provided in section 14-41a, each motor vehicle operator's license shall be renewed every six years or every four years on the date of the operator's birthday in accordance with a schedule to be established by the commissioner. On and after July 1, 2011, the Commissioner of Motor Vehicles shall screen the vision of each motor vehicle operator prior to every other renewal of the operator's license of such operator in accordance with a schedule adopted by the commissioner. Such screening requirement shall apply to every other renewal following the initial screening. In lieu of the vision screening by the commissioner, such operator may submit the results of a vision screening conducted by a licensed health care professional qualified to conduct such screening on a form prescribed by the commissioner during the twelve months preceding such renewal. No motor vehicle operator's license may be renewed unless the operator passes such vision screening. The commissioner shall adopt regulations, in accordance with the provisions of chapter 54, to implement the provisions of this subsection related to the administration of vision screening.
- (b) An original operator's license shall expire within a period not exceeding six years following the date of the operator's next birthday. The fee for such original license shall be computed at the rate of [forty-four] fifty-two dollars for a four-year license, [sixty-six] seventy-eight dollars for a six-year license and [eleven] thirteen dollars per year for any part of a year thereof. The commissioner may authorize an automobile club or association, licensed in accordance with the provisions of section 14-67 on or before July 1, 2007, to perform license renewals at its office facilities. The commissioner may authorize such automobile clubs or associations to charge a convenience fee, which

shall not exceed two dollars, to each applicant for renewal.

- (c) The commissioner shall, at least fifteen days before the date on which each motor vehicle operator's license expires, notify the operator of the expiration date. Any previously licensed operator who operates a motor vehicle within sixty days after the expiration date of the operator's license without obtaining a renewal of the license shall be deemed to have failed to renew a motor vehicle operator's license and shall be fined in accordance with the amount designated for the infraction of failure to renew a motor vehicle operator's license. Any operator so charged shall not be prosecuted under section 14-36 for the same act constituting a violation under this section but section 14-36 shall apply after the sixty-day period.
- (d) Notwithstanding the provisions of section 1-3a, if the expiration date of any motor vehicle operator's license or any public passenger transportation permit falls on any day when offices of the commissioner are closed for business or are open for less than a full business day, the license or permit shall be deemed valid until midnight of the next day on which offices of the commissioner are open for a full day of business.
- Sec. 39. Section 14-44h of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) Each commercial driver's license shall be renewed quadrennially on the date of the operator's birthday. On and after September 1, 2005, each applicant shall, at the time of the first renewal such commercial driver's license, provide the names of all states in which the applicant ever has been issued a motor vehicle operator's license. If the applicant has held a license in another state at any time during the preceding ten years, the commissioner shall request the driving history record or records from the state or states in which the applicant has been licensed. If the commissioner receives a request for a driving history

record from another state regarding the holder of a commercial driver's license, the commissioner shall provide such record within thirty days, as required by the provisions of 49 CFR 384.206, as amended.

- (b) A commercial driver's license shall expire within a period not exceeding four years following the date of the operator's next birthday. The fee for such original license shall be computed at the rate of [fifteen] nineteen dollars per year or any part thereof.
- (c) The commissioner shall, at least fifteen days before the date on which each commercial driver's license expires, notify the operator of the expiration date. Any previously licensed operator who operates a commercial motor vehicle within sixty days after the expiration date of such operator license without obtaining a renewal of such license shall be deemed to have failed to renew a motor vehicle operator's license and shall be fined in accordance with the amount designated for the infraction of failure to renew a motor vehicle operator's license. Any operator so charged shall not be prosecuted under section 14-36 for the same act constituting a violation under this section but said section 14-36 shall apply after the sixty-day period.
- (d) Notwithstanding the provisions of section 1-3a, if the expiration date of any commercial driver's license falls on any day when offices of the commissioner are closed for business or are open for less than a full business day, the license shall be deemed valid until midnight of the next day on which offices of the commissioner are open for a full day of business.
- Sec. 40. Section 14-47 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) The commissioner shall determine the gross weight of each motor vehicle which is eligible for commercial registration, including

each tractor equipped with rubber tires and, for the purpose of computing fees, gross weight shall be the weight of the vehicle in pounds plus the rated load capacity in pounds as determined by the commissioner, provided, in the case of a tractor restricted for use with a trailer, registered as a heavy duty trailer, the fee shall be based on the gross weight of the tractor which shall be the light weight of such tractor; and said commissioner shall collect fees for registration based on such gross weight, as follows: When all surfaces in contact with the ground are equipped with pneumatic tires, the fee for such motor vehicle or tractor of gross weight not exceeding twenty thousand pounds shall be one dollar and sixteen cents, for each one hundred pounds or fraction thereof; from twenty thousand and one pounds up to and including thirty thousand pounds, one dollar and forty-two cents, for each one hundred pounds or fraction thereof; from thirty thousand and one pounds up to and including seventy-three thousand pounds, one dollar and seventy-seven cents, for each one hundred pounds or fraction thereof; from seventy-three thousand and one pounds and over, one dollar and ninety-two cents, for each one hundred pounds or fraction thereof. In addition to any other fee required under this subsection, a fee of [ten] thirty dollars shall be collected for the registration of each motor vehicle subject to this subsection.

- (b) The minimum fee for any commercial registration or registration of a tractor equipped with pneumatic tires shall be [forty-four] <u>sixty-four dollars</u>.
- (c) For the registration of each motor vehicle classed as an artesian well driller or well drilling equipment, however mounted, when equipped with rubber tires, the fee shall be [forty] sixty-six dollars per annum whether the license is issued for the license year or only a portion thereof. [On and after July 1, 1992, the fee shall be forty-six dollars.]

- (d) For the registration of a motor vehicle equipped with a wood saw rig, if it is used for that purpose only, or a motor vehicle equipped with a spray rig used exclusively for spraying fruit trees or shrubs, when equipped with rubber tires, the fee shall be [twenty-two] forty-five dollars per annum whether the license is issued for the license year or only a portion thereof. [On and after July 1, 1992, the fee shall be twenty-five dollars.]
- (e) For all other motor vehicles which are eligible for commercial registration, including tractors equipped with rubber tires other than pneumatic tires, the fee shall be, for each such vehicle or tractor of gross weight (1) not exceeding twenty thousand pounds, one dollar and fifty cents, and on and after July 1, 1992, one dollar and seventy-five cents, for each one hundred pounds or fraction thereof, and (2) from twenty thousand and one pounds up to and including twenty-six thousand pounds, two dollars, and on and after July 1, 1992, two dollars and twenty-five cents, for each one hundred pounds or fraction thereof. The minimum fee for any such motor vehicle or tractor shall be [fifty] seventy-six dollars. [On and after July 1, 1992, the minimum fee shall be fifty-six dollars.]
- Sec. 41. Section 14-49 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) For the registration of each passenger motor vehicle, other than an electric motor vehicle, the fee shall be [seventy-five] eighty-five dollars every two years, provided any individual who is sixty-five years of age or older on or after January 1, 1981, may, at his discretion, renew the registration of such passenger motor vehicle owned by him for either a one-year or two-year period. The fee for one year shall be [thirty-eight] forty-three dollars, and the fee for two years shall be [seventy-five] eighty-five dollars; provided the biennial fee for any motor vehicle for which special license plates have been issued under the provisions of section 14-20 shall be [seventy-five] eighty-five

dollars. The provisions of this subsection relative to the biennial fee charged for the registration of each antique, rare or special interest motor vehicle for which special license plates have been issued under section 14-20 shall not apply to an antique fire apparatus or transit bus owned by a nonprofit organization and maintained primarily for use in parades, exhibitions or other public events but not for purposes of general transportation.

- (b) (1) For the registration of each motorcycle, the biennial fee shall be [forty] <u>fifty</u> dollars, subject to the provisions of subdivision (2) of this subsection. For the registration of each motorcycle with side car or box attached used for commercial purposes, the biennial fee shall be [fifty-six] <u>sixty-six</u> dollars. The commissioner may register a motorcycle with a side car under one registration which shall cover the use of such motorcycle with or without such side car. (2) Four dollars of the total fee with respect to the registration of each motorcycle shall, when entered upon the records of the Special Transportation Fund, be deemed to be appropriated to the Department of Transportation for purposes of continuing the program of motorcycle rider education formerly funded under the federal Highway Safety Act of 1978, 23 USC 402.
- (c) For the registration of each taxicab or motor vehicle in livery service, with a seating capacity of seven or less, the commissioner shall charge a biennial fee of two hundred [fifty] seventy dollars. When the seating capacity of such motor vehicle is more than seven, there shall be added to the amount herein provided the sum of four dollars for each seat so in excess.
- (d) For the registration of each motor bus, except a motor bus owned and operated by a multiple-state passenger carrier as hereinafter defined, the commissioner shall charge a fee of [forty-seven] seventy-three dollars and such registration shall be sufficient for all types of operation under this chapter. [On and after July 1, 1992,

the fee shall be fifty-three dollars.] For the registration of motor buses owned or operated by a multiple-state passenger carrier, the commissioner shall charge registration fees based on the rate of one dollar per hundredweight of the gross weight, such gross weight to be computed by adding the light weight of the vehicle fully equipped for service to one hundred fifty pounds per passenger for the rated seating capacity, plus the sum of thirty-four dollars, and on and after July 1, 1992, one dollar and twenty-five cents plus the sum of thirty-nine dollars. The fee in each case shall be determined on an apportionment basis commensurate with the use of the highways of this state as herein provided. The commissioner shall require the registration of that percentage of the motor buses of such multiple-state passenger carrier operating into or through the state which the mileage of such motor buses actually operated in the state bears to the total mileage of all such motor buses operated both within and without the state. Such percentage figures shall be the mileage factor. In computing the registration fees on the number of such motor buses which are allocated to the state for registration purposes under the foregoing formula, the commissioner shall first compute the amount that the registration fees would be if all such motor buses were in fact subject to registration in the state, and then apply to such amount the mileage factor above referred to, provided, if the foregoing formula or method of allocation results in apportioning a lesser or greater number of motor buses or amount of registration fees to the state than the state under all of the facts is fairly entitled to, then a formula that will fairly apportion such registration fees to the state shall be determined and used by the commissioner. Said mileage factor shall be computed prior to March first of each year by using the mileage records of operations of such motor buses operating both within and without the state for the twelve-month period, or portion thereof, ending on August thirtyfirst next preceding the commencement of the registration year for which registration is sought. If there were no operations in the state during any part of such preceding twelve-month period, the

commissioner shall proceed under the provisions of subsection (a) of article IV of section 14-365. In apportioning the number of motor buses to be registered in the state, as provided herein, any fractional part of a motor bus shall be treated as a whole motor bus and shall be registered and licensed as such. Any motor bus operated both within and without the state which is not required to be registered in the state under the provisions of this section shall nevertheless be identified as a part of the fleet of the multiple-state passenger carrier and the commissioner shall adopt an appropriate method of identification of such motor buses owned and operated by such carrier. The identification of all such motor buses by the commissioner as above required shall be considered the same as the registration of such motor buses under this chapter. The substitution from time to time of one motor bus for another by a multiple-state passenger carrier shall not require registration thereof in the state as long as the substitution does not increase the aggregate number of motor buses employed in the operation of such carrier, provided all such motor buses substituted for others shall be immediately reported to and identification issued for the same by the commissioner and, if a registration fee is required to be paid for such substituted motor bus, the same shall be promptly paid. As used in this subsection, the phrase "multiple-state passenger carrier" means and includes any person, firm or corporation authorized by the Interstate Commerce Commission or its successor agency to engage in the business of the transportation of passengers for hire by motor buses, both within and without the state.

(e) (1) For the registration of a passenger motor vehicle used in part for commercial purposes, except any pick-up truck having a gross vehicle weight rating of less than twelve thousand five hundred pounds, the commissioner shall charge a biennial fee of [eighty-three] ninety-three dollars and shall issue combination registration to such vehicle. (2) For the registration of a school bus, the commissioner shall charge an annual fee of one hundred ten dollars for a type I school bus

and sixty dollars for a type II school bus. (3) For the registration of a motor vehicle when used in part for commercial purposes and as a passenger motor vehicle or of a motor vehicle having a seating capacity greater than ten and not used for the conveyance of passengers for hire, the commissioner shall charge a biennial fee for gross weight as for commercial registration, as outlined in section 14-47, as amended by this act, plus the sum of [thirteen] twenty-three dollars and shall issue combination registration to such vehicle. (4) Each vehicle registered as combination shall be issued a number plate bearing the word "combination". No vehicle registered as combination may have a gross vehicle weight rating in excess of twelve thousand five hundred pounds. (5) For the registration of a pick-up truck having a gross vehicle weight rating of less than twelve thousand five hundred pounds that is not used in part for commercial purposes, the commissioner shall charge a biennial fee for gross weight as for commercial registration, as provided in section 14-47, as amended by this act, plus the sum of [thirteen] twenty-three dollars. The commissioner may issue passenger registration to any such vehicle with a gross vehicle weight rating of eight thousand five hundred pounds or less.

- (f) For the registration of each electric motor vehicle, the commissioner shall charge a fee of [fifteen] twenty-eight dollars for each year or part thereof. [On and after July 1, 1992, the fee shall be eighteen dollars.]
- (g) For the registration of all motorcycles, registered under a general distinguishing number and mark, owned or operated by, or in the custody of, a manufacturer of, dealer in or repairer of motorcycles, there shall be charged an annual fee at the rate of [thirty-one] forty-five dollars for each set of number plates furnished. [On and after July 1, 1992, the fee shall be thirty-five dollars.]
- (h) The minimum annual fee for any commercial registration of a **Sept. Sp. Sess., Public Act No. 09-9 50** of 70

motor vehicle not equipped with pneumatic tires shall be [fifty] <u>sixty-six</u> dollars. [On and after July 1, 1992, the fee shall be fifty-six dollars.]

- (i) For the transfer of the registration of a motor vehicle previously registered, except as provided in subsection (e) of section 14-16, as amended by this act, and subsection (d) of section 14-253a, there shall be charged a fee of [twenty] twenty-five dollars.
 - (j) Repealed by 1972, P.A. 255, S. 6.
- (k) For the registration of each motor hearse used exclusively for transportation of the dead, the commissioner shall charge a fee of [thirty-one] <u>forty-five</u> dollars. [On and after July 1, 1992, the fee shall be thirty-five dollars.] The commissioner may furnish distinguishing number plates for any motor hearse.
- (l) The fee for the registration of each truck to be used between parts of an industrial plant, as provided in section 13a-117, shall be [twenty-five] thirty-eight dollars for the first two hundred feet of the public highway, the use of which is granted by such permit. [, and on and after July 1, 1992, the fee shall be twenty-eight dollars.] For each additional two hundred feet or fraction thereof, the fee shall be [eleven] thirteen dollars. [, and on and after July 1, 1992, the fee shall be twelve dollars.]
- (m) (1) For the registration of a trailer used exclusively for camping or any other recreational purpose, the commissioner shall charge a biennial fee of [sixteen] twenty-eight dollars. [On and after July 1, 1992, the fee shall be eighteen dollars] (2) For any other trailer or semitrailer not drawn by a truck-tractor he shall charge the same fee as prescribed for commercial registrations in section 14-47, as amended by this act, provided the fee for a heavy duty trailer, a crane or any other heavy construction equipment shall be three hundred [six] sixteen dollars for each year; except that the registration fee for each motor vehicle

classed as a tractor-crane and equipped with rubber tires shall be onehalf the fee charged for the gross weight of commercial vehicles.

- (n) For each temporary registration of a motor vehicle not used for commercial purposes, or renewal of such registration, the commissioner shall charge a fee computed at the rate of [twenty] twenty-five dollars for each ten-day period, or part thereof. For each temporary registration of a motor vehicle used for commercial purposes, or renewal of such registration, the commissioner shall charge a fee computed at the rate of [twenty-five] thirty dollars for each ten-day period, or part thereof, if the motor vehicle has a gross vehicle weight rating of six thousand pounds or less. For each temporary registration of a motor vehicle used for commercial purposes, or renewal of such registration, the commissioner shall charge a fee computed at the rate of [forty-six] fifty-one dollars for each ten-day period, or part thereof, if the motor vehicle has a gross vehicle weight rating of more than six thousand pounds.
- (o) No registration fee or operator's license fee shall be charged in respect to any motor vehicle owned by a municipality, as defined in section 7-245, any other governmental agency or a military agency and used exclusively for the conduct of official business. No registration fee shall be charged for any motor vehicle owned by or leased to a transit district and used exclusively to provide public transportation. No fee shall be charged for the registration of ambulances owned by hospitals or any nonprofit civic organization approved by the commissioner, but a fee of twenty dollars shall be charged for the inspection of any such ambulance. No fee shall be charged for the registration of fire department apparatus as provided by section 14-19. No registration fee shall be charged to a disabled veteran, as defined in section 14-254, residing in this state for the registration of three passenger, camper or passenger and commercial motor vehicles leased or owned by such veteran in any registration year, provided such vehicles shall not be

used for hire. No registration fee shall be charged for any motor vehicle leased to an agency of this state on or after June 4, 1982.

- (p) For the registration of a service bus owned by an individual, firm or corporation, exclusive of any nonprofit charitable, religious, educational or community service organization, and used for the transportation of persons without charge, the commissioner shall charge a fee of two hundred ten dollars for vehicles having a seating capacity of sixteen passengers or less, including the driver, and seven hundred ten dollars for vehicles having a seating capacity of more than sixteen passengers. For the registration of any service bus owned by any nonprofit charitable, religious, educational or community service organization, the commissioner shall charge a fee of one hundred [fifty] sixty dollars for vehicles having a seating capacity of sixteen passengers or less, and five hundred ten dollars for vehicles having a seating capacity of more than sixteen passengers, provided such service bus is used exclusively for the purpose of transporting persons in relation to the purposes and activities of such organization. Each such registration shall be issued for a biennial period in accordance with a schedule established by the commissioner. Nothing herein contained shall affect the provisions of subsection (e) of this section.
- (q) The commissioner shall collect a biennial fee of [twenty-eight] thirty-eight dollars for the registration of each motor vehicle used exclusively for farming purposes. No such motor vehicle may be used for the purpose of transporting goods for hire or taking the on-the-road skills test portion of the examination for a motor vehicle operator's license. No farm registration shall be issued to any person operating a farm that has gross annual sales of less than two thousand five hundred dollars in the calendar year preceding registration. The commissioner may issue a farm registration for a passenger motor vehicle under such conditions as said commissioner shall prescribe in regulations adopted in accordance with chapter 54. No motor vehicle

issued a farm registration may be used to transport ten or more passengers on any highway unless such motor vehicle meets the requirements for equipment and mechanical condition set forth in this chapter, and, in the case of a vehicle used to transport more than fifteen passengers, including the driver, the applicable requirements of the Code of Federal Regulations, as adopted by the commissioner, in accordance with the provisions of subsection (a) of section 14-163c. The operator of such motor vehicle used to transport ten or more passengers shall hold a public transportation permit or endorsement issued in accordance with the provisions of section 14-44. Any farm registration used otherwise than as provided by this subsection shall be revoked.

- (r) Repealed by P.A. 73-549, S. 2, 4.
- (s) A fee of [sixty-five] seventy-five dollars shall be charged in addition to the regular fee prescribed for the registration of a motor vehicle, including but not limited to any passenger motor vehicle or motorcycle, in accordance with this section for a number plate or plates for such vehicle bearing any combination of letters or numbers requested by the registrant and which may be issued in the discretion of the commissioner, except in any case in which the number plates bear the official call letters of an amateur radio station. [On and after July 1, 1992, the fee shall be sixty-five dollars.]
- (t) For the registration of each camper, the commissioner shall charge a biennial fee of [sixty-two] eighty dollars. [On and after July 1, 1992, the fee shall be seventy dollars.] The commissioner shall refund one-half of the registration fee for any camper registration when the number plate or plates and registration certificate are returned with one year or more remaining until the expiration of such registration.
 - (u) Repealed by P.A. 85-81.

- (v) There shall be charged for each motor vehicle learner's permit or renewal thereof a fee of [eighteen] <u>twenty-eight</u> dollars. There shall be charged for each motorcycle training permit or renewal thereof a fee of [fifteen] <u>twenty-five</u> dollars.
- (w) In addition to the fee established for the issuance of motor vehicle number plates and except as provided in subsection (a) of section 14-21b and subsection (c) of section 14-253a there shall be an additional safety fee of [five] ten dollars charged at the time of issuance of any reflectorized safety number plate or set of plates. All moneys derived from said safety fee shall be deposited in the Special Transportation Fund. The commissioner may waive said safety fee in the case of any person who submits a police report to the commissioner indicating that the number plate or set of number plates have been stolen or mutilated.
- (x) For the registration of each high-mileage vehicle, the commissioner shall charge a fee of [thirty-nine] <u>fifty-four</u> dollars for each year or part thereof. [On and after July 1, 1992, the fee shall be forty-four dollars.]
- (y) For each special use registration for a period of thirty days or less, the fee shall be [twenty] thirty dollars.
- (z) The commissioner shall assess a [ten-dollar] twenty-five-dollar late fee for renewal of a motor vehicle registration in the event a registrant fails to renew his registration within five days after the expiration of such registration, except that no such fee shall be assessed for the late renewal of the registration, pursuant to subdivision (1) of subsection (m) of this section, of (1) a trailer used exclusively for camping or any other recreational purpose, or (2) a motor vehicle designed or permanently altered in such a way as to provide living quarters for travel or camping.

- (aa) The commissioner shall refund one-half of the registration fee for any motor vehicle when the number plate or plates and registration certificate are returned on or after July 1, 2004, with one year or more remaining until the expiration of such registration.
- Sec. 42. Subsection (a) of (b) of section 14-50 of the general statutes, as amended by section 52 of public act 09-187, are repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) Subject to the provisions of subsection (c) of section 14-41, there shall be charged a fee of [forty-three] <u>fifty-two</u> dollars for each renewal of a motor vehicle operator's license issued for a period of four years, a fee of [sixty-five] <u>seventy-eight</u> dollars for each renewal of a motor vehicle operator's license issued for a period of six years and an additional fee of [twelve] <u>thirteen</u> dollars for each year for each passenger endorsement.
- (b) There shall be charged for each examination of an operator of a motor vehicle a fee of [forty] <u>fifty</u> dollars which shall be paid in such time and manner as the commissioner shall direct. The fee shall cover all parts of the examination. If the applicant fails the examination, or any part thereof, the applicant shall be charged an additional fee of forty dollars to retake the examination, or retake the part that was failed.
- Sec. 43. Section 14-50a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) Except as otherwise provided in this section, the fee charged by the Commissioner of Motor Vehicles for the following items or services shall be [twenty] twenty-five dollars:
 - (1) Duplicate of a registration certificate.
 - (2) First duplicate of a motor vehicle operator's license, second

duplicate of a motor vehicle operator's license, and each duplicate of a motor vehicle operator's license thereafter, [thirty] thirty-five dollars.

- (3) Replacement number plate or set of number plates, except as provided in subsection (c) of section 14-253a.
- (4) Replacement number plate or set of number plates bearing same number as set of replaced plates.
- (5) Each search of the accident record files made pursuant to a request for a copy of an accident report which results in no document being produced.
 - (6) Each copy of an accident report.
 - (7) Certified copy of an accident record.
 - (8) Certified statement of "no record of accident".
- (9) Certified abstract of driving history record, or driving history record for applicants for commercial driver's license with passenger endorsement or transportation permit.
 - (10) Name of registered owner.
 - (11) Operator license information.
 - (12) Certification of any copy or record.
- (13) Certified transcripts of hearing held by the commissioner, three dollars and fifty cents per page with a minimum charge of [twenty] twenty-five dollars.
- (14) Each copy of a motor vehicle operator's completed application for a license.
 - (15) Each copy of a completed application for registration of a motor

vehicle.

- (16) Each copy of a title document provided to a municipality.
- (17) Each request for information as provided in section 14-10, the amount provided in said section.
- (18) For any copy or material released from information maintained by the Department of Motor Vehicles for which no fee is established by statute, an amount determined by the commissioner.
- (b) The commissioner may establish fees not conforming to those of subsection (a) of this section for information furnished on a volume basis to persons or firms who satisfy the commissioner that the information furnished is properly required in connection with the conduct of such person's or firm's business, except that commencing on August 16, 2003, the fee established under this subsection for driving history records furnished to for-profit businesses shall be not less than fifteen dollars.
- (c) The commissioner may waive any fee specified in subdivision (3) or (4) of subsection (a) of this section in the case of any person who submits a police report to the commissioner indicating that the number plate or set of number plates have been stolen or mutilated for the purpose of obtaining the sticker attached to the plate denoting the expiration date of the registration.
- (d) No person, firm or corporation furnished information by the commissioner as provided by this section shall distribute such information for any other purpose than that for which it was furnished.
- (e) Any person, firm or corporation which violates any provision of this section shall be fined not more than one hundred dollars.

- Sec. 44. Section 14-50b of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) Any person whose operator's license or right to operate a motor vehicle in this state has been suspended or revoked by the Commissioner of Motor Vehicles, or who has been disqualified from operating a commercial motor vehicle, shall pay a restoration fee of one hundred [twenty-five] <u>fifty</u> dollars to said commissioner prior to the issuance to such person of a new operator's license or the restoration of such operator's license or such privilege to operate a motor vehicle or commercial motor vehicle. Such restoration fee shall be in addition to any other fees provided by law.
- (b) Any person whose motor vehicle registration or right of operation of a motor vehicle in this state has been suspended or revoked by the Commissioner of Motor Vehicles shall pay a restoration fee of one hundred [twenty-five] <u>fifty</u> dollars to said commissioner prior to the issuance to such person of a new registration or the restoration of such registration or such right of operation. Such restoration fee shall be in addition to any other fees provided by law.
- (c) Notwithstanding any provision of the general statutes, on and after July 1, 2005, the first two hundred fifty thousand dollars of revenues collected from the payment of restoration fees under this section shall be appropriated to the Department of Motor Vehicles for the payment of costs, including, but not limited to, the cost of computer reprogramming, incurred by the department in establishing procedures for the suspension of operator's licenses or nonresident operating privileges under subdivision (2) of subsection (e) of section 14-227b.
- Sec. 45. Subsection (k) of section 14-164c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):

(k) (1) The commissioner, with approval of the Secretary of the Office of Policy and Management, shall establish, and from time to time modify, the inspection fees, not to exceed ten dollars per annual inspection or twenty dollars for each biennial inspection or reinspection required pursuant to this chapter for inspections performed at official emissions inspection stations. Such fees shall be paid in a manner prescribed by the commissioner. If the costs to the state of the emissions inspection program, including administrative costs and payments to any independent contractor, exceed the income from such fees, such excess costs shall be borne by the state. Any person whose vehicle has been inspected at an official emissions inspection station shall, if such vehicle is found not to comply with any required standards, have the vehicle repaired and have the right within thirty consecutive calendar days to return such vehicle to the same official emissions inspection station for one reinspection without charge, provided, where the thirtieth day falls on a Sunday, legal holiday or a day on which the commissioner has established that special circumstances or conditions exist that have caused emissions inspection to be impracticable, such person may return such vehicle for reinspection on the next day. The commissioner shall assess a late fee of [twenty] twenty-five dollars for the emissions inspection of a motor vehicle performed at an official emissions inspection station later than thirty days after the expiration date of the assigned inspection period provided the commissioner may waive such late fee when it is proven to the commissioner's satisfaction that the failure to have the vehicle inspected within thirty days of the assigned inspection period was due to exigent circumstances. If ownership of the motor vehicle has been transferred subsequent to the expiration date of the assigned inspection period and the new owner has such motor vehicle inspected within thirty days of the registration of such motor vehicle, the commissioner shall waive the late fee. If the thirtieth day falls on a Sunday, legal holiday or a day on which the commissioner has established that special circumstances or conditions exist that have

caused emissions inspection to be impracticable, such vehicle may be inspected on the next day and no late fee shall be assessed.

- (2) If the commissioner authorizes a licensed dealer or repairer to conduct emissions inspections of 1996 model year and newer vehicles required by this chapter, the commissioner may authorize such licensee to charge a fee, not to exceed twenty dollars for each biennial inspection or reinspection.
- (3) Upon the registration of each new motor vehicle subject to the inspection requirements of this chapter, or of each motor vehicle that is four or less model years of age that has not been registered previously in this state, the commissioner may issue a sticker indicating the exempt status of such motor vehicle and the date on which the motor vehicle is scheduled to be presented for inspection. Any such sticker that may be issued shall be displayed on the motor vehicle in accordance with subsection (d) of this section. On and after July 1, 2002, the commissioner shall charge a fee of forty dollars in addition to any other fees required for such registration. All receipts from the payment of such fee shall be deposited in the Special Transportation Fund.
- Sec. 46. Section 14-192 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective January 1, 2010*):
- (a) The commissioner shall be paid the following fees: (1) For filing an application for a certificate of title, [twenty-five] thirty dollars; (2) for each security interest noted upon a certificate of title or maintained in the electronic title file pursuant to subsection (b) of section 14-175, [ten] fifteen dollars; (3) for each record copy search, [twenty] twenty-five dollars; (4) for each assignment of a security interest noted upon a certificate of title or maintained in the electronic title file, [ten] fifteen dollars; (5) for an application for a duplicate certificate of title, [twenty-five] thirty dollars, provided such fee shall not be required for any

such duplicate certificate of title (A) which is requested on a form prepared and signed by the assessor in any town for purposes of such proof of ownership of a motor vehicle as may be required in accordance with section 12-71b, or (B) in connection with an application submitted by a licensed dealer in accordance with the provisions of subsection (c) of section 14-12 or section 14-61; (6) for an ordinary certificate of title issued upon surrender of a distinctive certificate, [ten] <u>fifteen</u> dollars; (7) for filing a notice of security interest, [ten] fifteen dollars; (8) for a certificate of search of the records of the Department of Motor Vehicles, for each name or identification number searched against, [twenty] twenty-five dollars; (9) for filing an assignment of security interest, [ten] fifteen dollars; (10) for search of a motor vehicle certificate of title record, requested by a person other than the owner of such motor vehicle, [twenty] twenty-five dollars; and (11) for a bond filing under section 14-176, [twenty-five] thirty dollars.

- (b) If an application, certificate of title or other document required to be mailed or delivered to the commissioner under any provision of this chapter is not delivered to the commissioner within ten days from the time it is required to be mailed or delivered, the commissioner shall collect, as a penalty, an amount equal to the fee required for the transaction.
- (c) Motor vehicles leased to an agency of this state and motor vehicles owned by the state, an agency of the state, or a municipality, as defined in section 7-245, shall be exempt from the fees imposed by this section.
- Sec. 47. Subsection (a) of section 22a-27m of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):
 - (a) There is established [within the Environmental Quality Fund

established under section 22a-27g] an account to be known as the "air emissions permit operating fee account". [Notwithstanding the provisions of section 22a-27g any] Said account shall be established by the Comptroller as a separate, nonlapsing account within the General Fund. Any moneys collected in accordance with section 22a-174 shall be deposited in the [Environmental Quality] General Fund and credited to the air emissions permit operating fee account. Any balance remaining in the account at the end of any fiscal year shall be carried forward in the account for the fiscal year next succeeding. The account shall be used by the Commissioner of Environmental Protection for the purpose of covering the direct and indirect costs of administering the program set forth in Title V of the federal Clean Air Act Amendments of 1990.

Sec. 48. Subsection (h) of section 22a-174 of the general statutes, as amended by section 464 of public act 09-3 of the June special session, is repealed and the following is substituted in lieu thereof (*Effective October 1*, 2009):

(h) The commissioner may require, by regulations adopted in accordance with the provisions of chapter 54, payment of a fee by the owner or operator of a source of air pollution, sufficient to cover the reasonable cost of a visual test of an air pollution control device through the use of a dust compound in the detection of leaks in such device, or the monitoring of such test, provided such fee may not exceed the average cost to the department for the conduct or monitoring of such tests plus ten per cent of such average cost. [All] Except as specified in section 22a-27m, as amended by this act, all payments received by the commissioner pursuant to this subsection shall be deposited in the General Fund and credited to the appropriations of the Department of Environmental Protection in accordance with the provisions of section 4-86.

Sec. 49. Subsections (d) and (e) of section 22a-6f of the general **Sept. Sp. Sess., Public Act No. 09-9 63** of 70

statutes, as amended by section 395 of public act 09-3 of the June special session, are repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

- (d) Notwithstanding any provision of the general statutes or any regulation adopted under this title, on and after October 1, 2009, any fee in effect pursuant to regulations adopted pursuant to any section of this title that is greater than one thousand dollars shall be increased by two hundred fifty dollars, any such fee that is greater than or equal to one hundred fifty dollars, but less than or equal to one thousand dollars, shall be increased by twenty-five per cent and rounded up to the nearest whole five-dollar increment and any such fee of less than one hundred fifty dollars shall be doubled. Any such fee contained in title 22a shall not be less than one hundred dollars.
- (e) Unless otherwise specified in a general permit, the registration fee for a general permit shall be as follows: (1) If the person intending to engage in the regulated activity is required to register with the Department of Environmental Protection and obtain approval of the registration before the activity is authorized, one thousand two hundred fifty dollars; or (2) if the person intending to engage in the regulated activity is only required to register with the Department of Environmental Protection before the activity is authorized, [five] six hundred twenty-five dollars. No fee for a general permit shall exceed [five] six thousand two hundred fifty dollars.
- Sec. 50. Subsection (b) of section 22a-200c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):
- (b) The Department of Environmental Protection, in consultation with the Department of Public Utility Control, shall auction all emissions allowances and invest the proceeds, which shall be deposited into a Regional Greenhouse Gas account established by the

Comptroller as a separate, nonlapsing account within the General Fund, on behalf of electric ratepayers in energy conservation, load management and Class I renewable energy programs. In making such investments, the Commissioner of Environmental Protection shall consider strategies that maximize cost effective reductions in greenhouse gas emission. Allowances shall be auctioned under the oversight of the Department of Public Utility Control and the Department of Environmental Protection by a contractor or trustee on behalf of the electric ratepayers.

- Sec. 51. (*Effective from passage*) Section 103 of public act 09-3 of the June special session, shall be effective from its passage, and shall be applicable to income years commencing on or after January 1, 2009.
- Sec. 52. (*Effective from passage*) Section 390 of public act 09-3 of the June special session shall take effect October 1, 2009, and be applicable to calendar years commencing on or after January 1, 2009.
- Sec. 53. Section 513 of public act 09-3 of the June special session is repealed and the following is substituted in lieu thereof (*Effective October 1, 2009*):

Sections 12-460a, 14-21t, [15-155a, 15-155b,] 22a-27g, 22a-27h, 22a-27k, [22a-27m,] 22a-27n, 22a-27o, 22a-27q, 22a-233, 22a-449b, 22a-451a and 22a-451b of the general statutes are repealed.

- Sec. 54. Section 73 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):
- (a) Notwithstanding the provisions of section 4-30a of the general statutes, the State Treasurer shall, on the effective date of this section, transfer the sum of one billion [sixty-two] <u>sixty-eight</u> million dollars from the Budget Reserve Fund to the resources of the General Fund to be used as revenue for the fiscal year ending June 30, 2010.

- (b) Notwithstanding the provisions of section 4-30a of the general statutes, the State Treasurer shall, on July 1, 2010, transfer the sum of three hundred [nineteen] thirteen million seven hundred thousand dollars from the Budget Reserve Fund to the resources of the General Fund to be used as revenue for the fiscal year ending June 30, 2011.
- Sec. 55. Section 485 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):

The appropriations in section 1 of [this act] <u>public act 09-3</u> are supported by revenue estimates as follows:

ESTIMATED REVENUE - GENERAL FUND

<u>Taxes</u>	<u>2009-2010</u>	
Personal Income	\$6,630,700,000	
Sales and Use	3,166,700,000	
Corporations	721,600,000	
Public Service Corporations	272,300,000	
Inheritance and Estate	208,700,000	
Insurance Companies	202,700,000	
Cigarettes	392,600,000	
Real Estate Conveyance	94,500,000	
Oil Companies	98,900,000	
Alcoholic Beverages	48,000,000	
Admissions, Dues and Cabaret	37,100,000	
Miscellaneous	143,700,000	
Total Taxes	12,017,500,000	
Refunds of Taxes	(1,080,500,000)	
R & D Credit Exchange	(9,400,000)	
Taxes Less Refunds	10,927,600,000	
Other Revenue		
Transfer Special Revenue	293,400,000	
Indian Gaming Payments	384,100,000	
Licenses, Permits and Fees	[283,000,000]	281,800,000
Sales of Commodities and Services	33,200,000	
	22,22,000	

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Rentals, Fines and Escheats Investment Income Miscellaneous	97,300,000 10,000,000 178,000,000	
Refunds of Payments	(700,000)	
Total Other Revenue	[1,278,300,000]	1,277,100,000
	-	
Other Sources		
Federal Grants	4,051,800,000	
Transfer to the Resources of the General		
Fund	[1,144,200,000]	1,150,200,000
Transfer from Tobacco Settlement Fund	107,300,000	
Transfer from/to Other Funds	[(133,800,000)]	(139,100,000)
Total Other Sources	[5,169,500,000]	5,170,200,000
Total Revenue	[17,375,400,000]	17,374,900,000

Sec. 56. Section 486 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):

The appropriations in section 2 of [this act] <u>public act 09-3</u> are supported by revenue estimates as follows:

ESTIMATED REVENUE - SPECIAL TRANSPORTATION FUND

Taxes Motor Fuels Tax Petroleum Products Tax Sales Tax - DMV	2009-2010 \$494,700,000 141,900,000 54,800,000	
Refunds of Taxes	(6,600,000)	
Taxes Less Refunds	684,800,000	
Other Sources Motor Vehicle Receipts Licenses, Permits and Fees Interest Income Transfer to Other Funds Transfer from Other Funds Transfer to TSB Account	224,500,000 [136,100,000] 16,500,000 (9,500,000) [72,000,000] (15,300,000)	156,200,000 77,300,000

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Refunds of Payments	(2,600,000)	
Total Other Sources	[421,700,000]	447,100,000
Total Transportation Fund	[1,106,500,000]	1,131,900,000

Sec. 57. Section 495 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):

The appropriations in section 11 of [this act] <u>public act 09-3</u> are supported by revenue estimates as follows:

ESTIMATED REVENUE - GENERAL FUND

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<u>Taxes</u>

<u>Tuxes</u>	2010-2011	
Personal Income	\$6,654,700,000	
Sales and Use	3,095,400,000	
Corporations	731,900,000	
Public Service Corporations	278,300,000	
Inheritance and Estate	102,000,000	
Insurance Companies	216,800,000	
Cigarettes	403,100,000	
Real Estate Conveyance	117,500,000	
Oil Companies	75,500,000	
Alcoholic Beverages	48,500,000	
Admissions, Dues and Cabaret	37,600,000	
Miscellaneous	144,700,000	
Total Taxes	11,906,000,000	
Refunds of Taxes	(983,300,000)	
R & D Credit Exchange	(10,500,000)	
Taxes Less Refunds	10,912,200,000	
Other Revenue		
Transfer Special Revenue	295,100,000	
Indian Gaming Payments	391,700,000	
Licenses, Permits and Fees	[265,200,000]	265,600,000
Sales of Commodities and Services	34,300,000	
Rentals, Fines and Escheats	103,400,000	
Investment Income	10,000,000	
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Miscellaneous	218,500,000	
Refunds of Payments	(700,000)	
Total Other Revenue	[1,317,500,000]	1,317,900,000
Other Sources		
Federal Grants	3,770,400,000	
Transfer to the Resources of the General		
Fund	[1,665,000,000]	1,659,000,000
Transfer from Tobacco Settlement Fund	106,100,000	
Transfer to Other Funds	[(179,300,000)]	(165,800,000)
Total Other Sources	[5,362,200,000]	5,369,700,000
Total Revenue	[17,591,900,000]	17,599,800,000

Sec. 58. Section 496 of public act 09-3 of the June special session is amended to read as follows (*Effective from passage*):

The appropriations in section 12 of [this act] <u>public act 09-3</u> are supported by revenue estimates as follows:

ESTIMATED REVENUE - SPECIAL TRANSPORTATION FUND

<u>Taxes</u>	<u>2010-2011</u>	
Motor Fuels Tax	\$489,700,000	
Petroleum Products Tax	165,300,000	
Sales Tax - DMV	53,800,000	
Refunds of Taxes	(6,900,000)	
Taxes Less Refunds	701,900,000	
Other Sources		
Motor Vehicle Receipts	228,200,000	
Licenses, Permits and Fees	[136,500,000]	176,700,000
Interest Income	16,500,000	
Transfer to Other Funds	(9,500,000)	
Transfer from Other Funds	[117,500,000]	104,000,000
Transfer to TSB Account	(15,300,000)	
	,	
Refunds of Payments	(2,600,000)	
-	,	

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Total Other Sources [471,300,000] 498,000,000

Total Transportation Fund [1,173,200,000] <u>1,199,900,000</u>

Sec. 59. Section 4 of public act 09-2 of the June special session and sections 70 and 462 of public act 09-3 of the June special session are repealed. (*Effective from passage*)

Vetoed September 25, 2009